

CHAPTER THREE

OPERATING BUDGET ACCOUNTING FOR OPERATING FORCES PROGRAMS

3000 INTRODUCTION

Chapter Three is intended primarily for fund administration staffs at the fleet and type commander level. It provides a concise description of the characteristics and principles of operating forces accounting, and it describes and gives examples of some of the more significant accounting reports available from the STARS-FL system and the uses of these reports.

3001 GENERAL CHARACTERISTICS

The accounting principles and instructions for operating budgets are based primarily on the Department of Defense Resource Management System (RMS). The objectives of the Resource Management System are to provide activity management with an accounting and reporting system that collects and measures cost in a structure that follows organizational lines of authority. An approved operating budget is the authorization for the use of resources for mission accomplishment.

The Defense Finance and Accounting Service Centers are assigned to account for the operation and maintenance resources assigned to operating budget holders, including the accumulation and distribution of expenses to the OPTAR holders subordinate to the operating budget. The organization and mission of the operating forces necessitate several differences from the RMS accounting that is performed on behalf of shore activities of the Department of the Navy. The following are some of the unique characteristics of operating forces accounting:

- Responsibility centers (fleet or type commanders) are operating budget holders. They can hold multiple operating budgets corresponding to different budget activities and other accounting classifications.
- Cost centers are OPTAR holders, such as ships, aviation squadrons, staffs, etc. They are each assigned individual Unit Identification Codes (UICs).

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- Cost centers are mobile, widely deployed and often transfer between claimants. They are generally not equipped with complete formal accounting systems nor are they staffed to perform complete accounting functions.
- The number of cost centers within a responsibility center can be relatively large, compared to a shore activity.
- Cost centers are funded by assigned operating targets (OPTARS) for most costs (supplies and equipage, aviation fuel, etc.) and by funds centrally held by their responsibility center for certain other (centrally funded) costs such as ship propulsion fuel, overhauls etc.
- Cost centers cite two-digit fund codes on most requirements placed on the supply system. These fund codes identify the accounting classification of the funds and expense element.
- Military operations of the cost centers are often prescribed by a command other than the funding responsibility center.

In view of these factors the design of the fleet accounting system and the functions prescribed in this manual are based on the following concepts and requirements.

- The positive identification and validation of unfilled orders and expenditures to a specific operating budget and/or operating target.
- The transmission of unfilled orders from the cost center directly to the STARS-FL accounting system in periodic batches, and end-of-month reporting of fund status by the cost center to the responsibility center.
- Translation of the two digit fund codes to corresponding accounting classifications.
- Distribution of expenses to benefiting cost centers when the expenses are funded at a higher level or by another cost center.

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- Regular feedback to OPTAR holders for verification of differences processed by the STARS-FL accounting system and for adjustment of OPTAR records for expenditure price variances.
- Progressive summarization of data upward through prescribed levels (e.g., fund code, expense element, cost center, operating budget, etc.) for management and reporting purposes.
- Positive controls for large-volume document processing.

3002 ACCOUNTING PRINCIPLES

The general accounting principles for operating budgets granted to operating forces are established as follows:

1. In accordance with the requirement of Department of Defense Instruction 7000.14 (series) Financial Management Regulation each transaction affecting the available balance of an operating budget will be recorded on official records, and appropriate records will be maintained which will show the value of unfilled orders (obligations) incurred.
2. An order/requisition for material or services citing an operating budget will be recorded as an obligation to the unfilled order account current at the time of the requisition. The recording of commitments is not required for operating forces.
3. Expenditure documents that are recorded to an unmatched funds disbursed account will not have an immediate impact on the operating budget's obligation availability until the expenditure is validated and matched to an unfilled order submitted by or on behalf of an operating budget holder or OPTAR holder.
4. Expenditures are recorded against the year's funds cited on the unfilled order and are recorded when received by the accounting system. Accrual accounting is not used. Unfilled order adjustments and cancellations will adjust funds of the fiscal year cited on the original obligation document. Material Turned into Store (MTIS) and other credits will adjust expenses of the fiscal year cited as creditable by the supply activity.

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5. Reimbursable orders for work or services will, upon proper acceptance automatically increase the obligational authority of the accepting activity. Reimbursable orders will not be accepted by operating target holders.

6. The sum of general ledger accounts for undelivered orders, accounts payable and matched expenditures will be equal to combined direct program and funded reimbursable program gross adjusted obligations.

7. Separate records will be maintained for each operating budget on a fiscal year basis.

8. Responsibility centers will receive separate operating budgets for each appropriation/budget activity.

3003 ACCOUNTING SYSTEM CONTROLS

The accounting system provides accounts, records and procedures for recording transactions, including accounting and budget controls. The accounts and records provide financial and cost information required at various echelons of the chain of command.

The primary source of data for financial planning and control of obligations is a system of cost accounting by cost center, with appropriate expense classifications. The system has the following general characteristics:

- Double entry accounting
- Internal control of all transactions
- Traceability of all transactions to a Standard Document Number, which in most cases corresponds to the requisition number.
- Integration of cost accounting records with the general accounts.

The operating budget may contain various limitations targets and restrictions that flow down from the appropriation act or which are imposed by higher echelons of management.

Obligational authority is subject to the limitations discussed earlier regarding 13 U. S. Code Sections 1301 and 1517. Therefore, each echelon of command should develop and carry out procedures to ensure that no transactions are entered into which will result in obligations or

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expenditures in excess of the cumulative obligational authority. In the case of reimbursable orders, it should be noted that Section 1517 responsibility applies at the level of the individual reimbursable order.

3004 RESPONSIBILITIES

1. BUDGETING

The fleet commanders, as major claimants, will provide their subordinate expense limitation holders and responsibility centers with instructions and guidance for budget preparation and submission.

2. FUNDING

Expense limitation holders are responsible for providing a copy of each approved Resource Authorization (NAVCOMPT Form 2168-1) to the designated Authorization Accounting Activity. Responsibility centers will also notify the Authorization Accounting Activity of all OPTARs that they have issued. Also, responsibility centers will ensure that each unfilled order is properly reported to the accounting system in accordance with Chapter 4 of this manual.

3. ACCOUNTING

The Authorization Accounting Activity assigned to each fleet will perform all official accounting and reporting for assigned operating budgets within STARS-FL.

The accounting records for each operating budget will be maintained in STARS-FL and will be summarized in accounts as structured in the United States Government General Ledger Chart of Accounts. A separate general ledger will be maintained for each responsibility center operating budget and each fiscal year. This chart of accounts for the United States Government General Ledger is contained in the Volume 1, Chapter 7 of the Department of Defense Financial Management Regulation.

3005 FINANCIAL AND MANAGEMENT REPORTS

Much of the work of the fund administrator consists of the analysis of accounts and transactions, the correction of erroneous and suspended transactions and the compilation of cost data to use in the preparation of budgets.

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The STARS-FL system generates various reports to assist in the performance of these functions, for use by fund administrator accounting personnel at the fleet and type commander staff and others. These reports are available for review on-line. This section describes several of the key reports of most significance to fund administration and accounting personnel. This paragraph is divided into two subparagraphs: Financial Reports and Management Reports.

1. FINANCIAL REPORTS

This part lists some of the major financial reports produced by the STARS-FL system and made available to fleet and type commander and other staffs to use in the evaluation of the status of funds.

a. United States Standard General Ledger Trial Balance Report

The United States Standard General Ledger (USSGL) Trial Balance is the most significant of the financial accounting reports for the operating budget holder. This report replaces the NAVCOMPT 2199 Trial Balance. It is available and updated "real-time" in STARS-FL. It provides the balances of relevant General Ledger Accounts and shows the status of funds (both direct program and reimbursable) within the operating budget. Separate Trial Balances are prepared by fiscal year for each operating budget. An example of a Trial Balance is shown as Figure 3-1.

The heading of each report identifies the appropriation, subhead, operating budget and suffix, if applicable. The body of the report shows the balances of the U.S. General Ledger Accounts (USGLA) arranged as follows:

USGLA	TYPE
1000 Series	Assets
2000 Series	Liabilities
3000 Series	Equity
4000 Series	Budgetary
5000 Series	Revenue
6000 Series	Expenses
9000 Series	Statistical Accounts

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The report shows, in three columns, the balance at the end of the previous month, cumulative changes during the current month, and the resulting new balances for each USGLA and the total for each type of account (assets, liabilities, equity, budgetary, revenue and expenses). Details will not be printed if there are zero balances for a given USGLA in both the prior and current month.

Because of the nature of the double entry accounting system used, the debit balances will equal the credit balances of the asset, liability, investment, income and expense accounts. This equality is indicated by a Grand Total of zero listed following the Total Expenses line of the Trial Balance. In the example given in Figure 3-1 below, a minus (-) sign indicates a credit balance.

Sample USSGL Trial Balance Report

STARS/FL
USSGL TRIAL BALANCE REPORT

9/17/01 LXR07S2

APPN: 011804 SBHD: 60AA OB/BCN: 00060 SX: MTH+1:

USGLA	TITLE	BRT FWD	CHANGES	NEW BALANCE
1010.0000	FUND BAL W/TREASURY	197993125.09	-24305566.36	173687558.73
1010.0100	FUNDS COLLECTED	21678682.55	4273297.40	25951979.95
1010.0130	FUNDS COLLECTED-AUT		3297.40	25951979.95
1010.0131	INTRAFUND		292.93	14478297.97
1010.0132	OTHER DEFENSE		8.96	6670327.73
1010.0133	FMS TRUST FUND	4497569.74	305784.52	4803354.25
1010.0200	FUNDS DISBURSED	-779989542.68	-8652702.35	-788642245.03
1010.0300	FUNDS WITH TREASURY	949421239.35	-4880700.00	944540539.35
1010.0500	UNDIST DISBURSEMENTS	6882745.87	-120454.41	6762291.46
1010.0560	UNMATCHED	6882745.87	-120454.41	6762291.46
1010.0561	UNDIST DISB UNMATCHED	6882745.87	-120454.41	6762291.46
1300.0000	RECEIVABLES, NET	6355432.98	364582.62	6720015.60
1310.0000	ACC	355432.98	364582.62	720015.60
1310.0100	A/R	836708.80	16479.47	2853188.27
1310.0110	A/R	836708.80	16479.47	2853188.27
1310.0111	INTRAFUND	65029.74	0.00	65029.74
1310.0112	OTHER DEFENSE	342001.26	177.50	342178.76
1310.0113	FMS TRUST FUND	2240025.46	3607.6	2243633.14
1310.0116	OTHER NON DEFENSE	189652.34	12694	202346.63
1310.0200	A/R-GOVT-NONCUR	3518724.18	34010	3866827.33
1310.0210	A/R-GOVT-NONCUR-AUTO	351872		3866827.33
1310.0211	INTRAFUND	312076		3083868.21
1310.0212	OTHER DEFENSE	11516		157248.53

The total of funds that have been disbursed (expended) from the operating budget. Formerly UGLA 1060.

The total funding available in the operating budget, or total obligations authorized. Formerly UGLA 1031.

Unmatched funds disbursed (unmatched expenditures). Formerly UGLA 1960.

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1310.0213 FMS TRUST FUND	257196.04	343866.75	601062.79
1310.0216 OTHER NON DEFENSE	25593.96	-946.16	24647.80
1400.0000 ADVANCES & PREPAYS	436084.27	-1275.90	434808.37
1410.0000 ADVANCES TO OTHERS	436084.27	-1275.90	434808.37
1410.0100 TRAVEL ADVANCES	436084.27	-1275.90	434808.37
1000.0000 TOTAL ASSETS	203988722.96		6426171.32
2100.0000 ACCRUED LIABS-OTHER	-57924227.14		49213595.81
2110.0000 ACCOUNTS PAYABLE	-57924227.14	8710631.33	-49213595.81
2110.0100 A/P-GOVT-CUR	-57464507.16	8719590.67	-48744916.49
2110.0300 A/P-PUB-CUR	-459719.98	-8959.34	-468679.32
2110.0320 OTHER THAN FORN NAT	-459719.98	-8959.34	-468679.32
2200.0000 ACCRUED LIABS-PAY & BEN	-29836.35	13328.64	-16507.71
2210.0000 ACCRUED FUNDED PAY & BEN	-29836.35	13328.64	-16507.71
2210.0100 ACCRUED PAY-CIVILIAN	-3997.60	3602.32	-395.28
2210.0300 ACCRUED PAY-CVL-FRNG	-25838.75	9726.32	-16112.43
2000.0000 TOTAL LIABILITIES	-57954063.49	8723959.97	-49230103.52
3100.0000 UNEXPENDED APPNS	-146034659.47	18838591.67	-127196067.80
3000.0000 TOTAL EQUITY	-146034659.47	18838591.67	-127196067.80
4220.0000 UNFILLED CUST ORDS-UNOBL	6320373.77	-590904.01	5729469.76
4221.0000 UCO W/O ADV	6320373.77	-590904.01	5729469.76
4221.0100 UNFILLED C ORDS-W/O ADV-A	6320373.77	-590904.01	5729469.76
4221.0110 INTRAFUND	784698.24	-84233.65	700464.59
4221.0120 OTHER DEFENSE	2502584.01	-342072.29	2160511.72
4221.0130 FMS TRUST FUND			2804117.12
4221.0170 OTHER NON DEFENSE			64376.33
4250.0000 RMBS& OTHER INC EARNED			2079629.35
4251.0000 RMB/OTH INC EARN-RECD			2271383.22
4251.0100 REIMB/OTH INC EARN-RECD	5559513.60	1130.38	2271383.22
4251.0110 INTRAFUND	3185794.23	909.28	-503815.05
4251.0120 OTHER DEFENSE	226831.57	15.34	269087.91
4521.0130 FMS TRUST FUND	1982829.42	341175.87	2330303.85
4251.0170 OTHER NON DEFENSE		1175.87	175806.51
4252.0000 REIMB/OTH INC EARNED-CO		8297.40	25951979.95
4252.0100 REIMB/OTH INC EARNED-CO		8297.40	25951979.95
4252.0110 INTRAFUND		27292.93	14478297.97
4252.0120 OTHER DEFENSE	6430107.77	240219.96	6670327.73
4252.0130 FMS TRUST FUND	4497569.74	5784.51	4803354.25
4580.0000 ALLOTMENTS RECEIVED	949421239.35	-4880700.00	944540539.35
4580.0010 ALLTS RCVD -NONMRP	949421239.35	-4880700.00	944540539.35
4610.0000 ALLOTMENTS-RESOURCES	-53569671.10	18752025.58	-34817645.52
4610.0100 UNCOM/UNOBL ALLT-DIR	-47922943.89	18138849.99	-29784093.90
4610.0400 UNCOM/UNOBL ALLT-RMB	-5646727.21	613175.59	-5033551.62

The amount of travel advances outstanding. Formerly UGLA 1512.

The total funding available in the operating budget, or total obligations authorized. Formerly UGLA 1031.

Available unobligated balance, direct program. Formerly UGLA 3211. Should be a credit balance.

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4800.0000 UNDELIVERED ORDERS		1882515.70	-113260490.12
4801.0000 UNDEL'D ORDERS-UN		882515.70	-113260490.12
4801.0100 UNDEL'D ORD-UNPD-		860244.12	-112564571.98
4801.0110 U/O UNPD-DIR-NON-MR		-1860244.12	-112564571.98
4801.0200 UNDEL ORD-UNPD-REIM	-673646.56	-22271.58	-695918.14
4801.0210 INTRAFUND	-227899.07	-128659.12	-356558.19
4801.0220 OTHER DEFENSE	-313044.73	-56608.26	-369652.99
4801.0230 FMS TRUST FUND	-30542.93	151247.67	120704.74
4801.0270 OTHER NON DEFENSE	-102159.83	11748.13	-90411.70
4900.0000 EXPENDED AUTHORITY	-830624776.03	-14943058.69	-845567834.72
4901.0000 EXPD AUTH-UNPAID	-51071317.62	-6289078.44	-57360396.06
4901.0100 EXPEND AUTH UNPD-DIR	-51075412.40	-6244354.73	-57319767.13
4901.0110 EXP AUTH UNPD DIR DST	-57958158.27	8801104.68	-49157053.59
4901.0120 EXP AUTH UNPD DIR UND	6882745.87	-15045459.41	-8162713.54
4901.0200 EXP AUTH UNPD REIMB	4094.78	-44723.71	-40628.93
4901.0210 EXP AUTH UNPD REIMB DST	4094.78	44723.71	40628.93
4902.0000 EXP AUTH PAID	-779553458.41		838.66
4902.0100 EXP AUTH-PD-DIR	-745428421.61		17.96
4902.0110 EXP AUTH-PD-DIR	-745428421.61		17.96
4902.0200 EXP AUTH-PD-REIM	-27242290.93		734.24
4902.0210 EXP AUTH-PD-REIM	-27242290.93	83.31	-28182734.24
4902.0900 EXP AUTH-PD-UNDIST	-6882745.87	80454.41	-7672291.46
4000.000 TOTAL BUDGETARY	0.00	0.00	0.00
5700.0000 APROP CAPITAL USED	-803386579.88	-13957891.67	-817344471.55
5900.0000 OTHER REVENUE	-27238196.15	-985167.02	-28223363.17
5900.0100 MISC REIMBURSEMENTS	-27238196.15	-985167.02	-28223363.17
5900.0110 MISC REIMB-AUTO	-27238196.15	-985167.02	-28223363.17
5900.0111 INTRAFUND	-13936799.27	-37683.65	-13974482.92
5900.0112 OTHER DEFENSE	-6656939.34	-282476.30	-6939415.64
5900.0113 FMS TRUST FUND	-6480399.16	-653258.94	-7133658.10
5900.0117 OTHER NON DEFENSE	-164058.38	-11748.13	-175806.51
5000.0000 TOTAL REVENUE	-830624776.03	-14943058.69	-845567834.72
6100.000 OPER/PROG EXPENSES	830624776.03	14943058.69	845567834.72
6100.0110 PERS/COMP-CIVILIAN	6632741.16	-39639.50	6593101.66
6100.0111 UNDISTRIBUTED	100725.06	-20089.80	80635.26
6100.0112 DISTRIBUTED	6532016.10	-19549.70	6512466.40
6100.0130 PERS BENEFITS-CIV	1600216.06	-6110.14	1594105.92
6100.0160 TRAV/TRANS PERSONS	45629671.84	1112000.11	46741671.95
6100.0170 TRANSPORT OF THINGS	13312231.26	971004.49	14283235.75
6100.0180 RENT, COMMS & UTILITIES	67542.70	469.70	68012.40
6100.0190 PRINTING AND REPROD	116433.18	3060.61	119493.79
6100.0200 OTHER SERVICES	99180.53	36416.65	135597.18
6100.0210 SUPPLIES AND MATERIALS	762590395.78	12855723.17	775446118.95
6100.0220 EQUIPMENT (NOT CAP)	2263.44	10133.60	12397.04

**Available unobligated balance,
reimbursable. Formerly UGLA 3212.
Should be a credit balance.**

**Net total of budgetary
accounts equals zero, to
indicate accounts are in
balance.**

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6100.0300 ANNUAL LEAVE	574100.08	0.00	574100.08
6000.0000 TOTAL EXPENSES	830624776.03	14943058.69	845567834.72
GRAND TOTAL	0.00	0.00	0.00
SUPPLEMENTAL MANAGEMENT INFORMATION			
9221.0512 FRINGE BENEFITS PAYABLE	838.75	-9726.32	16112.43
9458.0110 AUTO RWO-INTRA APPN	497.51	46550.00	14674947.51
9458.0120 AUTO RWO-OTHER GOV	9159523.35		9099927.36
9458.0130 AUTO RWO-TRUST FUN	9437366.22		9937775.22
9458.0170 AUTO RWO- OTHER N	240182.84		240182.84
9481.0971 GAO TRAVEL DIR	56882366.11		57779164.42
9481.0976 GAO TRVL, TRANS,	21190709.36	2151.75	21192841.09
9481.0983 AVDLR OBLIGATIONS	57	-7696104.57	-341818537.14
9481.0998 GAO OBLIG AUTH DI	90149625	12258149.99	914756445.45
9482.0972 GAO TRAVEL REIM	2421567.54	21201.62	2634411.17
9482.0999 GAO, AUTO-REIMB PGM	27911842.71	1007438.60	28919281.31
TOTAL STATISTICAL	709366757.28	8065794.38	717432551.66

Grand total equals zero, to indicate that accounts are in balance

Gross adjusted obligations, reimbursable program, Formerly UGLA 0999.

Gross adjusted obligations, direct program. Formerly UGLA 0998.

Figure 3-1

The statistical accounts (USGLA 9000 series) are not included in the Trial Balance debits equal credits equation because they are only extracts of selected data, displayed for management information on selected categories of obligations and expenses only. USGLA 9481.0998 represents the total of gross adjusted obligations.

The single most important figure on the Trial Balance is the current balance of General Ledger account 4610.0100 (Uncommitted/Unobligated Allotments-Direct Program) or 4610.0400 (Uncommitted/Unobligated Authorizations-Direct Program-Reimbursable Program) as appropriate. This account determines the solvency of the operating budget as it represents to managers the unused balance of the resources granted as of the current date in the fiscal year. This account should have a credit balance, which is equal to the amount of unused resources available. If this account were to be reduced to a debit balance, it would indicate a potential violation of 31 U.S. Code Section 1517.

While General Ledger account 4610.0400 shows the balance of Uncommitted/Unobligated Authorizations-Reimbursable

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Program, the balance of each individual reimbursable order is important as the statutory restrictions apply at the individual order level.

Another account of significant interest on the Trial Balance is GLA 1010.0560, which contains the total value of unmatched funds disbursed. These are expenditures that have not yet been validated and matched against a properly recorded unfilled order. The validation and matching of these unmatched disbursements is a significant concern for fleet and type commander staffs.

b. United States Standard General Ledger Register 1071 Report

This report replaces the Budget Classification, Functional/Subfunctional, Expense Element Report (NAVCOMPT 2171) and it presents the current month's change and the inception to date (cumulative for the fiscal year to date) balances of each USGLA account sorted by Sub Activity Group, Functional/Subfunctional Category Code, Object Class, Expense Element and USGLA Account Number at the chargeable unit identification code level or at the operating budget level. A separate report is prepared for each current year line of accounting applicable to an operating budget.

The report is available online in STARS-FL and is updated nearly real time. It may be displayed by unit identification code. An excerpt from an example of a USSGL Register 1071 Report is shown at Figure 3-2. Note that the full report shows all subactivity groups applicable to the selected line of accounting. Note also that this report may be produced for a single activity, selected by unit identification code.

**Excerpt From
Example USSGL Register 1071 Report**

Example being obtained.

Figure 3-2

c. Ship Staff Status Report

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This report is prepared monthly and it provides operating target and operating budget status information to fleet and type commanders. The data is arranged by unit identification code and ship-type groupings (e.g. all the data for ships of the same type "DDG" are grouped together for ease of analysis) within the operating budget to provide summary data.

Summary data is displayed at the fund code level to show Gross Unfilled Orders (which corresponds to column 22 of the unit Budget OPTAR Report), Unfilled Order Adjustments (which corresponds to column 23 of the unit Budget OPTAR Report), Gross Adjusted Unfilled Orders (which corresponds to column 24 of the unit Budget OPTAR Report), Unfilled Orders, Matched Expenditures, Unmatched Expenditures and the Unobligated Balance. An excerpt from a Ship Staff Status Report is provided at Figure 3-3.

d. Air/Ship Staff Status Report

This report provides operating target and operating budget status information to the fleet and type commanders for aircraft carriers and aviation squadrons. It is identical in format to the Ship Staff Status Report discussed in the previous subparagraph, except that in addition to the Line of Accounting data, it also identifies the appropriate OPTAR Functional Category (OFC). OFCs are discussed in Chapter 4. An example of this report is provided at Figure 3-4.

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SHIP STAFF STATUS REPORT FOR MONTH ENDING JUL 31 2001

PROCESSED 08/08/01

01 1804 60BA 00060

FY 01 APPN 1804 EL 60BA 00060 SX

OH UIC	FUND CODE	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MATCHED EXPENDITURES	UNMATCHED EXPENDITURES	UNOBLIGATED BALANCE
V21953	SB		697536	41627	739163	48134	638920		
V21953	SC		27690	66184	343092	30286	306897	-38	
V21953	SD			19633	21721		21160		
V21953	SM			-2870	21525		17009		
V21953	SQ			1326	51892	2251	49298		
V21953	SR		478192	1429	479621	19833	475134	45	
V21953	SS		4231	18426	22657	695	21998		
V21953	SU		17327	2530	19857	1784	17696		
V21953	SV		1821	2716	4537	496	4059	81	
V21953	SW		57492		57492		57492		
V21953	S2		33481	17379	50860	2011	47774	88	
V21953	S3		3180	2084	5264		4204		
TOTAL UIC			1647217	170464	1817681	109794	1661641		-1817681
V21960	SB		757123	2850	759973	24067	479190		
V21960	SC		240987	15650	256637	15143	230173		
V21960	SD		1500	555	2055	281	15870		
V21960	SM		17650	666	18316	1872	12757		
V21960	SQ		34501	1200	35701	1126	36974		
V21960	SR		278986	35879	314865	9917	356351		
V21960	SS		4500	25	4525	348	16499		
V21960	SU		3543	3545	7088	892	13272		
V21960	SV			567	567	248	3044		

Figure 3-3

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LXR4410A **AIR/SHIP STAFF STATUS REPORT FOR MONTH ENDING JUL 31 2001** PROCESSED 08/08/01

01 1804 70AE 00070

FY 01 APPN 1804 EL 70AE 00070 SX OFC 01 FLIGHT OPERATIONS

OH UIC	FUND CODE	FUNDS AUTHORIZED	GROSS UNFILLED ORDERS	UNFILLED ORDER ADJUSTMENTS	GROSS ADJ UNFILLED ORDERS	UNFILLED ORDERS	MATCHED EXPENDITURES	UNMATCHED EXPENDITURES	UNOBLIGATED BALANCE
R09678	7B		367950	-23588	344362	42925	314547		
R09678	7F		62007	8589	70591	1572	68714		
TOTAL UIC			429957	-14999	414953	44497	383261		-414953
R09706	7B			-246269	2687146		2693767		
R09706	7F			-485	57100	2266	54833		
TOTAL UIC			2991000	-246754	2744246	2266	2748600		-2744246
R55142	7B		2887666	-134606	2753060	9705	2580770		
R55142	7F		26341	18553	44894	3193	41364		
TOTAL UIC			2914007	-116053	2797954	12898	2622134		-2797954
R63923	7B		3249557	-130318	3119239	109250	3177075		
R63923	7F		37744	7030	44774	5132	39424		
TOTAL UIC			3287301	-123288	3164013	114382	3216499		-3164013
R63925	7B		3626316	-158693	3467623		3211685		
R63925	7F		70541	8204	78745	9869	68685		
TOTAL UIC			3696857	-150489	3546368	9869	3280370		-3546368
R65185	7B		755945	-14404	741541	56714	555265		
R65185	7F		137887	58672	196559	8365	136273		
TOTAL UIC			893832	44268	938100	65079	691538		-938100
R68847	8X		331511	51803	383314	56456	322642		
TOTAL UIC			331511	51803	383314	56456	322642		-383314

Figure 3-4

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e. Fleet Material Turned Into Stores (MTIS) Expenditure Detail Listing

This report, which is prepared monthly, reports all credit expenditures accruing to an operating budget generated by credits being issued from supply system inventory managers and Navy Working Capital Fund activities when end use (fleet owned) material has been:

- Turned in from an operating forces unit to the supply system as excess, ready for issue material under a document number provided by the unit and citing a valid fund code,
- Found to be required by the supply system to meet its inventory requirements, and
- The supply system grants financial credit to the operating budget of the activity that turned in the material.

Actually, only a small percentage of the ready for issue material turned in by end user activities is eventually granted financial credit.

There are two additional important points to be stressed concerning this process. Although the report lists the month's credit expenditures citing the unit's document number, the credits accrue at the level of the operating budget where they offset other recorded expenses and thereby effectively increase "buying power", they do not appear anywhere on the unit's memorandum financial records. Second, credits post to the operating budget in the year in which credit is granted, and not necessarily the year in which the material was turned in to stores by the unit.

An example of this listing is given in Figure 3-5. The example shown lists the credits for one unit. The listing will also total credits for the line of accounting. In addition to MTIS credits, this report also lists credits granted to operating forces by inventory managers when defective material has been reported to the supply system and the inventory manager judges that it is appropriate to grant financial credit. These credits for defective material are not distinguishable on the report from MTIS credits.

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**Fleet Material Turned in to Store (MTIS)
Expenditure Detail Listing**

LXF3442A	MTIS EXPENDITURE DETAIL LISTING					RUN DATE 8/8/01		PAGE 36		
FOR PERIOD ENDING JULY 31,2001										
FY 01	SYM	1804	SBHD	60AA BCN	00060	SFX	CHB UIC	20886		
DOCUMENT NUMBER	ACRN	NSN	EFFECTIVE COG DATE	RTG ID	FUND CODE	JOB ORDER	QTY	AMT	FLT	EXP
V208866103W052	WW	014736224	2001-07-12	N35	CB	208861CB000	1	17808.00-		B
V208861040B157	WW	PORTATION	2001-07-31	S9G	CR	208861CR000	1	161.00-		B
V208861040B158	WW	PORTATION	2001-07-31	S9G	CR	208861CR000	1	92.00-		B
V2088610417111	WW	011126284	2001-07-31	N35	CB	208861CB000	1	9240.00-		B
TOTAL FOR UIC MTIS						20886		27301.00-		
TOTAL FOR UIC JC						20886		.00		
TOTAL FOR CHB UIC						20886		27301.00-		

Figure 3-5

Note that the "NSN" field for credits issued by Defense Logistics Agency (DLA) inventory managers does not contain the NSN. Rather it contains the truncated word "PORTATION".

2. MANAGEMENT REPORTS

The reports described in this section are also available in the STARS-FL system and they are of use to fleet and type commander staffs and others in the analysis and management of funds and funding programs.

a. Daily Unfilled Order Transmittal Report

This report displays information on incoming unfilled order financial transmittals (TL) sent by operating forces units to the STARS-FL system. The report lists the identification serial number of the TL, the record count and the total dollar amount of the TL that were written to the STARS system's TL and TL Detail tables. The report can be requested for specific unit identification codes. An example of a Daily Unfilled Order Transmittal Report is given below at Figure 3-6.

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**Daily Unfilled Order
Transmittal Report**

LXF3118B DAILY UNFILLED ORDER TRANSMITTAL REPORT					DATE 8/15/2001	PAGE 1
JV#:405					PROCESS DATE: 8/15/2001	
FY 01	APPN	1804	SBHD	60AA	OB/BCN	00060 SFX OH UIC 09047
OFC	SEGMENT	TYPE	TL NR	TL COUNT	TL AMOUNT	
01		M	031	84	22072.97	

Figure 3-6

**b. Transmittal Letters Written To TL Suspense/Duplicate
Transmittal Letters**

This report displays information on all incoming unfilled order transmittals (TL) sent by operating forces units to the STARS-FL system, in which the TL number of the incoming transmittal matches a TL number already in the STARS-FL TL table, but the total amount or document count of the incoming TL do not match the data for the TL already recorded in STARS-FL. In other words, STARS-FL is not able to confirm whether the new TL is an exact duplicate. This report may also be requested by unit identification code. An example is provided in Figure 3-7.

**Transmittal Letters Written to
TL Suspense/Duplicate Transmittal Letters**

LXF3118A TRANSMITTAL LETTERS WRITTEN TO SUSPENSE					DATE 8/15/2001	PAGE 1
JV#:405					PROCESS DATE: 8/15/2001	
01	1804	60BA	00060	21138		
FY	APPN	SBHD	OB/BCN	SFX	OH UIC	SEGMENT OFC TYPE TLNR REMARKS
01	1804	60BA	00060		21138	M 029 DUPLICATE TL - NOT WRITTEN TO TL SUSPENSE
TL DETAIL COUNT				8	TL AMOUNT 13026.66	

Figure 3-7

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c. Transmittal Letter Balancing Report

This report displays the status of each TL within STARS-FL and balances the sum total dollar value of each TL's records to the TL recap data reported on the operating force units' monthly Budget OPTAR Reports. This report is helpful in researching "out of balance" conditions in which the unit records of the value of detailed obligations do not match the total of obligations recorded in STARS-FL. The report contains all relevant information to analyze the status of the TL and to confirm whether all detail records have processed into STARS-FL. It shows the TL number, the type, the TL amount as reported on the Budget OPTAR Report, the TL amount processed into STARS-FL, the dollar amount of suspended records, the amount of invalid obligation cancellations included in the TL (see paragraph 4108-4 for a detailed description of this condition), the dollar amount of records in STARS-FL "recycle" (waiting to process), the expected dollar amount of the TL per the Budget OPTAR Report, the amount of imbalance, the amount of the TL (if written to TL suspense as discussed above) and finally the number of detailed records in each TL. An example is given at Figure 3-8.

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TL BALANCING REPORT

LXF3119A TRANSMITTAL LETTER BALANCING REPORT
00 1804 70AE 00070 12345

JV: 405 PRCS DATE (JV DT) 8/15/2001

PAGE 973

FY 00 APN 1804 SBH 60AE OB 00070 SX 0 OH-UIC 12345 SEGMENT OFC 50

TL#	T	TL/BOR AMT	PRCSD AMT	TEXV AMT	TLM AMT	AMT	AMT	AMT	AMT	DTL CNT
001	M	8.04	8.04	0.00	0.00	0.00	8.04	0.00	0.00	1
002	M	10327.15	10327.15	0.00	0.00	0.00	10327.15	0.00	0.00	6
003	M	4370.00	4370.00	0.00	0.00	0.00	4370.00	0.00	0.00	1
004	M	34993.83	34993.83	0.00	0.00	0.00	34993.83	0.00	0.00	28
005	M	87478.25	87478.25	0.00	0.00	0.00	87478.25	0.00	0.00	37
006	M	71224.15	72114.15	0.00	0.00	0.00	72114.15	900.00	0.00	11
007	M	168.89	168.89	0.00	0.00	0.00	168.89	0.00	0.00	12
008	M	62043.63	62043.63	0.00	0.00	0.00	62043.63	0.00	0.00	107
009	M	41120.47	41120.47	0.00	0.00	0.00	41120.47	0.00	0.00	90
010	M	33651.28	33651.28	0.00	0.00	0.00	33651.28	0.00	0.00	145
011	M	54983.19	54983.19	0.00	0.00	0.00	54983.19	0.00	0.00	34
012	M	299651.15	299651.15	0.00	0.00	0.00	299651.15	0.00	0.00	78
013	M	58627.83	58627.83	0.00	0.00	0.00	58627.83	0.00	0.00	02
014	M	112314.00	112314.00	0.00	0.00	0.00	112314.00	0.00	0.00	65
015	M	91079.69	91079.69	0.00	0.00	0.00	91079.69	0.00	0.00	355
016	M	-1268.03	-1268.03	0.00	0.00	0.00	-1268.03	0.00	0.00	9
017	M	75890.98	75890.98	0.00	0.00	0.00	75890.98	0.00	0.00	89
018	M	576010.45	576010.45	0.00	0.00	0.00	576010.45	0.00	0.00	672
019	M	50523.47	50523.47	0.00	0.00	0.00	50523.47	0.00	0.00	143
020	M	478274.97	478274.97	0.00	0.00	0.00	478274.97	0.00	0.00	377
021	M	1370.54	1570.54	0.00	200.00	0.00	1570.54	0.00	0.00	21
022	M	110732.89	110732.89	0.00	0.00	0.00	110732.89	0.00	0.00	33

TL #021 contained an invalid cancellation. A \$200.00 charge will appear on next SFOEDL. See para 4108-4.

TL #006 is out of balance. \$900 more was processed into STARS-FL than was reported on the BOR. Research is required to determine the

Figure 3-8

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d. Carcass Expenditure Detail Listing

This report lists all "carcass" charges posted to an operating budget when an operating forces unit does not return a failed depot level repairable (DLR) component in conjunction with the requisition of a replacement component, and the Navy Inventory Control Point (NAVICP) charges the unit with the value of the unreturned carcass. The inventory control point will, after a specified period of time and after querying the unit, post an expenditure for the difference between the component's "net" and "standard" prices under the document number of the original requisition, under Accounting Classification Reference Number (ACRN) "ZZ". These charges will appear on the unit's next Summary Filled Order/Expenditure Difference Listing (SFOEDL). When the inventory control point reverses a carcass charge (e.g. when the failed component was turned in, but after the specified time), a credit expenditure will appear on this report. A more complete description of the financial aspects of this process is provided in paragraph 4108-4. Afloat Supply Procedures, NAVSUP Publication P-485 provides a complete description of the requisitioning and carcass return aspects of this process.

This report is useful to fleet and type commander staffs in evaluating the DLR management practices of subordinate units, identification of trends and in identifying any units who are in need of additional training or assistance.

An example of this report is given at Figure 3-9.

Carcass Expenditure Detail Listing

LXF3444A CARCASS EXPENDITURE DETAIL LISTING RUN DATE 8/15/2001 PAGE										The amount is the Carcass Charge, the difference between net and standard prices for the item.
FOR PERIOD ENDING JULY 31, 2001										
FY 01 APPN 1804 SBHD 60AA OB/BCN 00060 SFX CH UIC 12345										
DOCUMENT					EFFECTIVE	RTG	FUND	JOB ORDER	QTY	
NUMBER	ACRN	NSN	COG	DATE	ID	CODE				
V123451271G439	ZZ	001270242		2001-07-31	N32	9S	12345019S000	1	15880.00	

Figure 3-9

ACRN "ZZ" identifies a carcass charge.

e. Budget OPTAR Report Pseudo Obligation Difference Listing

This report displays the difference between Budget OPTAR Report summary totals and the total Gross Adjusted Obligations in STARS-FL by fund code, for a specified OPTAR holder.

As described in Chapter 4, when a Budget OPTAR Report is processed into STARS-FL, the reported fund code gross adjusted obligation totals are compared with the total of obligations recorded in the STARS-FL accounting system. A "pseudo" obligation is processed into STARS-FL to adjust the STARS-FL obligations for each OPTAR holder, and for each fund code into balance with the Budget OPTAR Report (the Budget OPTAR Report is currently considered the authoritative report of obligations). Differences could arise from failure to process Summary Filled Order/Expenditure Difference Listings, out of balance Transmittal Letters or other reasons.

The pseudo obligation is immediately reversed after the monthly accounting reports are completed. The smaller the value of the pseudo obligation, the better the obligation reporting and accounting processes are functioning. An example is given in Figure 3-10.

**Budget OPTAR Report Pseudo Obligation
Difference Listing**

LXF2418A BOR PSEUDO OBLIGATION DIFFERENCE LISTING FOR 7/2001PROC DATE 8/08/2001									
FY 01	APPN	1804	SBHD	60AA	OB/BCN	00060	SFX	CH UIC	12345
				BOR		GROSS		B1	
				SUMMARY TOTAL		OBLIGATIONS		AMOUNT	
12345	FUND CODE	7L		8947203.97		894725.07		478.90	
12345	FUND CODE	9S		34325586.61		34325586.61		.00	
12345	TOTALS			43272790.58		43272311.68		478.90	

STARS obligations are less than BOR, so a Pseudo obligation is created.

Figure 3-10

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f. Budget OPTAR Report Pseudo Obligation Grand Total Listing

This report displays the difference between Budget OPTAR Report summary totals and STARS-FL obligations at the operating budget level for both the direct (General Ledger Account 3211 or 3280 (prior years)) and for the reimbursable program (General Ledger Account 3212), and the amount of the Budget OPTAR Report Adjustment (pseudo obligations) and its effect on General Ledger Accounts 3211, 3280 or 3212. As in the unit level report discussed above, the smaller the pseudo obligation, the better the accounting process is functioning. An example is provided at Example 3-11.

**Budget OPTAR Report Pseudo Obligation
Grand Total Listing**

LXF2418A BOR PSEUDO OBLIGATION GRAND TOTAL LISTING FOR 7/2001 PROC DATE									
8/08/2001									
00060 01 1804 60BA									
FY	APPN	SBHD	OB	SX	OB ACCT NR	BEG GLA	BOR ADJ	END GLA	
01	1804	60BA	00060		3211	79439836.29	911567.92	78528268.37	
01	1804	60BA	00060		3212	1255318.67	10834.59CR	1266153.26	

Figure 3-11

g. Matched Undistributed Expense Threshold Report

This report provides a daily listing of those unmatched records in General Ledger Account 1960 (Unmatched Funds Disbursed) that have met the established criteria for age and dollar value and for which a valid STARS-FL operating forces job order number and line of accounting have been determined. These documents will be processed against the identified line of accounting and job order number as unpreceded expenditures and they will appear on the identified unit's next Summary Filled Order/Expenditure Difference Listing (SFOEDL), to be processed by the unit in accordance with paragraph 4108-4. An example is provided in Figure 3-12.

h. Unmatched Undistributed Expense Threshold Report

This report provides a daily listing of those unmatched records in General Ledger Account 1960 that have met the established criteria for age and dollar value but for which a valid job order number or line of accounting has not been determined. These documents will remain in General Ledger Account 1960 with either the words "UNMATCHED JON" or "UNMATCHED LOA" in the remarks field. An example is provided in Figure 3-13.

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MATCHED UNDISTRIBUTED EXPENSE THRESHOLD REPORT

Valid JONs exist. These documents will be processed to the unit SFOEDL.

LXF2133A JV 405 MATCHED UNDISTRIBUTED EXPENSE THRESHOLD REPORT '08 15 2
FAA UIC 00060 APPR 011804 SBHD 60BA OB 00060 SX

DOCUMENT NO	ACRN	CONTROL NO	DT	AAA	TT	DESCRIPTION	JOB ORDER NO	AMOUNT	DATE EST	RMKS
V5532212717TAA	AA	1YY600677	C	60951	2D	10505111E3063	5532201SH000	28.77	01-06-13	THRESHOLD
V5532212718TAA	AA	1YY600677	C	60951	2D	10505111E3063	5532201SH000	63.25	01-06-13	THRESHOLD
V5532212719TAA	AA	1YY600677	C	60951	2D	10505111E3063	5532201SH000	51.35	01-06-13	THRESHOLD

TOTAL DETAILS 3 TOTAL AMOUNT 143.37

TOTAL THRESHOLD DETAILS 3 TOTAL THRESHOLD AMOUNT 143.37

These cannot be identified to a valid JON or line of accounting. They will remain in GLA 1960 pending further research.

Figure 3-12

UNMATCHED UNDISTRIBUTED EXPENSE THRESHOLD REPORT

LXF2133B JV 405 UNMATCHED UNDISTRIBUTED EXPENSE THRESHOLD REPORT '08 15 2001
FAA UIC 00060 APPR 011804 SBHD 60BA OB 00060 SX

DOCUMENT NO	ACRN	CONTROL NO	DT	AAA	TT	DESCRIPTION	JOB ORDER NO	AMOUNT	DATE EST	RMKS
CALLING CHARGE	AA	1YY600758	F	60951	2D	522051	0916 RENTAL PHONE	233.01	01-06-13	UNMATCHED JON
N000600MD07201	A	Note lack of	F	6	Note lack of	22 07201 000	348.66	01-06-13	UNMATCHED JON	
N000600MD53894	A	valid operating	F	6	valid operating	86 V5389400	197.47	01-06-13	UNMATCHED JON	
VISA97-01I9484	A	forces document	F	6	forces Job	72	0.36	01-08-13	UNMATCHED JON	
V0916702310050	AA	numbers.	C	60951	2D	52210030UI0321	091670Y6000	1.10	01-06-11	UNMATCHED JON
V0916702310063	AA	0424WW	C	60951	2D	3060911003860	091670Y6000	2.20	01-06-11	UNMATCHED JON
V09216000000000	AA	0IN13511B	C	60951	2D	3360930082005	00000000000	1630.00	01-06-11	UNMATCHED JON
V09353	AA	1YYO04605	F	60951	2D	52210030UI0321	09353 000	4498.41	00-10-13	UNMATCHED JON

Note lack of valid operating forces document numbers.

Note lack of valid operating forces Job Order Numbers.

Figure 3-13

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STARS One Pay IDA 128 Report

IDA 128	STARS ONE PAY	REPORT DATE: 15 AUG 2001
PART 2 FOR FUND ADMIN ACTION	DFAS-CL NORFOLK VA	PAGE NUMBER: 4
INSUFFICIENT FUNDS TO PROCESS INVOICES	FIELD REPORT OF OBLIGATION DEFICIENCIES	RESPONSIBLE UIC/BCN: 00060

DATE INPUT	INVOICE NUMBER	DCN	PIIN	INVOICE AMT	REQN GROSS MINUS DED	CURRENT OBL BAL	SHORTAGE				
ACRN	DUE DATE	REQ/DOC NUMBER	APPN	SUBHD	OBJ CLS	BCN	AAA	TT	PAA	COST CODE	INSUFFICIENCY DATE & TIME
CLIN	SLIN			USER		DISCOUNT	DUE DATE				
20010327	01C2618885		1AFWVET	N0018901F0275		4187.33	4187.33		34.92		-4152.41
AA	2001	2037	170101180460BA	000	00060	A60951	2D		52037327701SU000	20010206	170522
0001			SMITH								
20010327	171143783A		1CF7PB	2		3038.00	3038.00				-3038.00
AA	20010425	V218799297BS53	170101180460BA	000	00060	A60951	2D	7BS53			5 114824
0001			SMITH								
20010327	61001314A		1DFSMKL	N0018900F0125		1255.50	1255.50				-1255.00
1	20010425	V218799297BS54	170101180460BA	000	00060	A60951	2D	7BS54			5 114824
			JONES								
Three rows of data for each record.	202330		1KFSLXC	V2186400M0007		4008.43	4008.43		0.00		-4008.43
0001	010525	V2186402750361	170101180460BA	000	00060	A60951	2D		50361218641MC000	20010430	114824
			JONES								

Requisition number

Contract number

The obligation is for
for \$4187.33. The
obligation must be
increased by .41 to
pay the vendor.

Figure 3-14

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i. Operating Budget Daily Transaction Report

This report lists all document-driven transactions processed and recorded for the day being reported. Fleet and type commanders can use this report in verifying input and monitoring for abnormal conditions. Summary costs are reported by cost center by execution code.

j. IDA 128 Report

This is an extremely important report that shows commercial vendor invoices that have not been paid due to an obligation deficiency. By law, an obligation must be recorded in the accounting system prior to the government's payment of an invoice. If the obligation recorded in STARS-FL is insufficient in amount or is non-existent, the invoice will not be paid until the proper obligation is posted.

The report can be produced for each operating budget and it lists the document number, invoice number, contract information, invoice amount, discount date (if applicable) and the current obligation balance. It provides all information that is available in the system to help fleet and type commander staffs resolve obligation deficiencies by identifying incorrect information and identifying obligations that need to be recorded. This report should be reviewed regularly and prompt action taken to establish/increase obligations to equal the amount of the invoice.

An example is provided at Figure 3-14.

k. Outstanding Travel Advance Report

This is a monthly report that shows all outstanding travel advances associated with travel orders funded by a command. It is designed to be used by unit level travel personnel and commanding officers as an aid in local management in the monitoring and liquidation of outstanding advances. The data is sorted by document number and by ACRN for each fiscal year and it provides the STARS-FL job order number, the name of the traveler, the outstanding balance, the estimated completion date of travel and the amount of the advance. An example of the Outstanding Travel Advance Report and specific directions for processing this listing are found in paragraph 4406.

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l. Summary Battalion/Unit Status Report (Construction Forces only)

This report provides operating budget and operating target status information to the operating budget holder and the major claimant. The report is similar in concept and arrangement to the Ship/Staff Status Report described in subparagraph 3005-1C, except that it displays cost data by cost category group, rather than by fund code. An excerpt from a sample Battalion/Unit Status Report is given at Figure 3-15.

m. Cost Category Status Report (Construction Forces only)

This report provides unfilled order and expenditure information for the construction forces, arrayed by Cost Category, Cost Category Group and the unit that incurred the cost. This information provides the fleet and type commander with data to perform various cost, budgetary and statistical analyses.

At the end of the report, the unfilled orders, expenditures and total costs are summed at the operating budget level, and there is also a breakout of the cost by Expense Element.

An excerpt from a sample report is shown at Figure 3-16.

n. Budget Caption Report (Construction Forces)

This report provides obligation and expenditure information by element of cost displayed in accordance with Construction Battalion Support budget exhibits.

It shows obligation, expenditure and total cost data for each job order number and is sorted first by budget caption, budget subcaption, budget code and then by job order number with totals at each indenture and at the operating budget level.

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LXR4406A

SUMMARY BATTALION/UNIT STATUS REPORT
FOR 03/31/2001

PAGE 113

FY 01 APPN 1804 EL 60CA OB 57034 SX

OPTAR	CCG	RSC	FUNDS AUTHORIZED	TL OBLIGATIONS	UNFILED ORDER ADJUSTMENTS	GROSS ADJ UNFILED ORDERS	OBLIGATIONS	MATCHED EXPENDITURES	UNOBLIGATED BALANCE	UNMATCHED EXPENDITURES
V30121		1	135000.00	124051.10	1181.35	124226.65	35021.55	89205.10	10773.35	
V30121		2		8770.56		8770.56	4896.76	3873.80	-8770.56	
V30121		8	107000.00	95		97338.47	30727.87	66610.60	9661.53	
UIC TOTAL			242000.00	228		230335.68	70646.18	159689.50	11664.32	
V35554		8	52000.00	51		52404		8755.13	-404.85	
UIC TOTAL			52000.00	52294.58	1299.98	52404		8755.13	-404.85	
V55501		8	718000.00	650606.50	62717.05	692742.61	429976.63	262765.98	25257.39	
UIC TOTAL			718000.00	650606.50	62717.05	692742.61	429976.63	262765.98	25257.39	
V55162		1	41000.00	24429.60		24429.60	6128.47	18301.13	16570.40	
V55162		2		16300.00		16300.00	4154.79	12145.21	-16300.00	
V55162		8	2000.00	1674.70	66.54	1674.70	66.54	1608.16	325.30	
UIC TOTAL			43000.00	42404.30	66.54	42404.30	10349.80	32054.50	595.70	
V55460		1	705000.00	64543.00	91.27	64597.13	45124.91	19472.22	640402.87	
V55460		2		594852.03	6301.94	595257.45	321807.92	273449.53	-595257.45	
V55460		7	1033000.00	1519.96	1031469.76	1059176.73	25146.12	1034030.61	-26176.73	
V55460		8	12000.00	3954.50	10598.87	10610.05	563.66	10046.39	1389.95	
UIC TOTAL			1750000.00	664869.49	1048461.84	1729641.36	392642.61	1336998.75	20358.64	

Figure 3-15

DRAFT

LXR4407A

COST CATEGORY STATUS REPORT
FOR 03/31/2001

FY 01 APPN 1804 EL 60CA OB 57034 SX

JOB ORDER			UNFILLED			UNMATCHED
UIC	SERIAL NO	EE	ORDERS	EXPENDITURES	TOTAL	EXPENDITURES
V66450	GT1A5	T	757.36	8791.90	9549.26	
COST CATEGORY TOTAL 1AT			757.36	8791.90	9549.26	
V55460	GB101	W		5743.00	5743.00	
V66450	GT101	W	19815.00	14210.92	34025.92	
V66610	DA101	W	439.94	885.27	1325.21	
V68871	DK101	W	81.41	1768.32	1849.73	
COST CATEGORY TOTAL 101			20336.35	22607.51	42943.86	
Data is omitted here to shorten the example.						
V66610	DA899	E	1416.00		1416.00	
V66615	DM899	E	760.00		760.00	
COST CATEGORY TOTAL 899			21584.27		21584.27	
CCG TOTAL 8			485417.91	3419300.42	3904718.33	
OB TOTAL			3045666.35	19035803.01	22081469.36	
EXP ELEMENT SUMMARY						
		D	277352.61	2016013.04	2293365.65	
		E	485422.04	3272256.16	3757678.20	
		F	180899.93	2551193.19	2732093.12	
		M	592.29	163065.30	163657.59	
		N	126586.30	218585.27	345171.57	
		P	146558.70	907960.14	1054518.84	
		Q	466030.17	1373627.96	1839658.13	
		T	878445.11	4479269.93	5357715.04	
		U	9391.43	2660385.92	2669777.35	
		Y	10251.08	245446.65	255697.73	

Totals for the
operating budget.

Operating budget level
totals, displayed by
expense element.

Figure 3-16